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TABLE SHOWING CHRONOLOGICAL RELATION OF PHILIPPINE LAWS, ACTS OF CONGRESS, AND FACTS OF THIS CAUSE.

Dates	Philippine Laws	Acts of Congress	Facts
1914 July 1	Act No. 2339, "The Internal Revenue Law of 1914." Sec. 40 imposes a tax of 1/3% on merchants' sales. Sec. 41 exempts exports.	(This Act has not been ratified by Congress)	
1915	Acts No. 2432 and 2445 effective for the year 1915, amend Sec. 40 of Act 2339 by increasing tax to 1%. The exemption of exports is left in force.	(see Mch. 4, 1915 infra)	
Mch. 4		Act of Congress of March 4, 1915, ratifies the internal revenue taxes imposed by Acts 2432 and 2445. (38 Stat. L. 1143)	
1916	Act No. 2541, effective for the years 1916 and 1917, by amendment of Sec 40 of Act 2339 continues the 1% tax on merchants' sales, and by amendment of Sec. 41 of Act 2339 repeals the exemption of exports.	(see July 1, 1916, infra)	

TABLE SHOWING CHRONOLOGICAL RELATION OF PHILIPPINE LAWS, ACTS OF CONGRESS, AND FACTS OF THIS CAUSE—(Continued)

Dates	Philippine Laws	Acts of Congress	Facts
	Act. No. 2622, amending Act 2541, extends the 1% tax to "consignments."	(see July 1, 1916, infra)	
July 1		Act of Congress of July 1, 1916, ratifies the internal revenue taxes imposed by Acts 2541 and 2622. (39 Stat. L. 286)	
July 1	Act No. 2657, "Administrative Code of 1916," repeals Acts above mentioned and (Sec. 1614) imposes a tax of 1% on merchants' sales and consignments abroad; does not exempt exports. This Code took effect July 1, 1916.	(see June 5, 1920, infra)	
Aug. 29		Act of Congress of Aug. 29, 1916, "Autonomy Act," Sec 11: "no export duties shall be levied or collected on exports from the Philippine Islands."	
Oct. 1			Exports involved in this cause begin. (First cause of action, pp. 2-4 of Record).

TABLE SHOWING CHRONOLOGICAL RELATION OF PHILIPPINE LAWS, ACTS OF CONGRESS, AND FACTS OF THIS CAUSE—(Continued)

Dates	Philippine Laws	Acts of Congress	Facts
1917			
Jan. 18			Protested payment of tax on exports of last quarter of 1916. (First cause of action, p. 3 of Record.)
Apr. 19			Protested payment of tax on exports of first quarter of 1917. (Second cause of action, p. 5 of Record.)
July 19			Protested payment of tax on exports on second quarter of 1917. (Third cause of action, p. 6 of Record.)
Oct. 1	Act No. 2711, "Administrative Code of 1917" effective Oct. 1, 1917, supersedes Act 2657; reimposes (Sec. 1459) the tax of 1% on merchants' sales and consignments abroad, without exempting exports. Sec. 1459 is still in force.	(see June 4, 1918, infra)	
Oct. 1			End of period of exports affected by Act 2657, (first four causes of action) and beginning of period of exports affected by Act 2711. (Fifth cause of action.)

TABLE SHOWING CHRONOLOGICAL RELATION OF PHILIPPINE LAWS, ACTS OF CONGRESS, AND FACTS OF THIS CAUSE—(Continued)

Dates	Philippine Laws	Acts of Congress	Facts
Oct. 19			Protested payment of tax on exports of third quarter of 1917. (Fourth cause of action, p. 8 of Record.)
Dec. 31			Close of period of exports involved in this cause. (Fifth cause of action, pp. 9-10 of Record.)
1918			
Jan. 18			Protested payment of tax on exports of fourth quarter of 1917. (Fifth cause of action, p. 9 of Record.)
Feb. 7			This action begun by filing complaint. (p. 1 of Record).
June 4		Act of Congress of June 4, 1918 ratifies the taxes imposed by Sec. 1459 of Act 2711. (40 Stat. L. 597)	
July 25			Judgment of Court of First Instance, (pp. 12-17 of Record).
1920			
Mch. 15			Judgment of Supreme Court of Philippine Islands, (pp. 48-50 of Record).
June 5		Act of Congress of June 5, 1920, ratifies taxes imposed by Sec. 1614 of Act 2657. (41 Stat. L. 1025)	